IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF TENNESSEE

UNITED STATES OF AMERICA,)
Plaintiff,)
v.) Civil No
DANNY WEAVER, 3943 East Ridge Drive Nashville, TN 37211)))
Defendant.)

COMPLAINT

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows:

1. This is a civil action brought by the United States of America for the purpose of reducing to judgment income tax assessments.

JURISDICTION & VENUE

- 2. This civil action is commenced at the request of and with the authorization of the Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, pursuant to 26 U.S.C. § 7401.
- 3. Jurisdiction over this action is conferred upon this Court by virtue of 28 U.S.C. §§ 1331, 1340, and 1345, as well as 26 U.S.C. § 7402(a).
 - 4. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391(b) and 1396.

PARTIES

- 5. Plaintiff, the United States of America, is a sovereign body politic.
- 6. Defendant Danny Weaver resides at 3943 East Ridge Drive, Nashville, Tennessee, within the jurisdiction of this Court.

CLAIM FOR RELIEF

7. The Commissioner of Internal Revenue assessed taxes, penalties, and interest against Danny Weaver on the dates, for the tax periods, and in the amounts set forth below:

Type of Tax	Tax Period(s) Ending	Assessment Date	Assessment
Individual Income Tax	1995	5/27/1996	\$8,472
Individual Income Tax	1997	5/25/1998	\$4,858
Individual Income Tax	1998	5/31/1999	\$5,104
Individual Income Tax	2002	9/22/2003	\$6,844
Individual Income Tax	2003	12/13/2004	\$5,888

- 8. Notices and demands for payment of the aforementioned assessments were made on Danny Weaver in accordance with 26 U.S.C. §6303.
- 9. The ten year collection statute for the 1995 income tax year has not expired because it was tolled in connection with an installment agreement.
- 10. Statutory additions, interest, and costs have accrued and continue to accrue against the unpaid balances of the assessments made against Danny Weaver.
- 11. Despite the notices and demands for payment of the aforementioned assessments, defendant Danny Weaver has failed to pay the full amounts due and

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owing, and there remains due and owing, as of February 6, 2006, the amount of \$38,349.

WHEREFORE, the plaintiff, the United States of America prays:

- A. That the Court render judgment in favor of the United States and against the defendant Danny Weaver in the amount of \$38,349, plus statutory additions and interest according to law accruing from February 6, 2006, until paid; and
- B. That the Court award the United States of America such further relief, including the costs of this action, that the Court deems appropriate.

Dated:

June 22, 2006

JAMES K. VINES

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